



Loudoun County, Virginia

www.loudoun.gov

Office of the County Administrator

1 Harrison Street, SE, 5th Floor, P.O. Box 7000, Leesburg, VA 20177-7000

APPLICATION FOR EXEMPTION FROM TAXATION

PLEASE READ INFORMATION PACKET BEFORE COMPLETING THE APPLICATION

INSTRUCTIONS:

This application is for use by non-profit benevolent, charitable, educational, or religious or recreational organizations only. It must be completed in its entirety and returned to the Loudoun County Board of Supervisors at the address given above. Questions that cannot be answered within the space provided may be answered by attaching additional sheets to this application. **Questions 4-7 and 5-1 identify specific documents that must be provided as part of the exemption application.** Failure to supply these documents may result in a delay in processing the application. The application must be signed by a duly authorized officer, director or member who is knowledgeable as to the organization's activities and operations, and who can attest to the accuracy of the information provided. A written notification of determination will be mailed to the applicant after the application and all supporting documentation have been examined. This notification will state whether an exemption has been granted, and for which tax it applies. Until a written notification is received from the County, the organization is instructed to continue filing all appropriate tax documents and returns, and continue to pay all taxes in a timely fashion. Failure to file returns may result in an assessment of penalties or loss of eligibility if an exemption is not granted. If you have any questions regarding the exemption process, please call (703) 777-0200.

EXEMPTION CATEGORY	APPLICATION SECTION
To determine eligibility for a <u>State Code Exemption</u> :	Complete Section I, Section V and Section VI
To determine eligibility for a <u>Local Exemption</u> (all Applicants) :	First complete Section I, then complete Section II to determine which section(s) to complete next -- <u>Small Local Exemption</u> (see Section II) : Section III, Section V and Section VI OR <u>Large Local Exemption</u> (see Section II) : Section III, Section IV, Section V and Section VI

SECTION I – to be completed by ALL APPLICANTS

Organization Name:

Mailing Address:

Loudoun Location:

Headquarters Location (if different from Loudoun location):

Contact Name:

Contact Title:

Contact Mailing Address:
(if different from above)

Contact Telephone:

Contact Facsimile:

Contact E-mail:

1-1. Is the Applicant currently exempt from real or personal property taxes in any other jurisdiction? If so, please identify the jurisdiction(s), property type(s) and category of exemption(s) – (check all that apply). If exempt in multiple jurisdictions, provide the information requested as to one jurisdiction and use the supplemental sheet for the others.

JURISDICTION: _____

PROPERTY TYPE:

☐ Real Property ☐ Personal Property

PROPERTY ADDRESS: _____

PROPERTY IDENTIFICATION NUMBER: _____

EXEMPTION CATEGORY:

- | | | |
|--|--|--|
| <input type="checkbox"/> Church, religious denomination, religious order | <input type="checkbox"/> YMCA or similar religious association | <input type="checkbox"/> Volunteer fire or rescue organization |
| <input type="checkbox"/> Religious missionary assoc. | <input type="checkbox"/> Educational institution | <input type="checkbox"/> Girl Scouts / Boy Scouts |
| <input type="checkbox"/> Benevolent association | <input type="checkbox"/> Orphanage; nursing care facility | <input type="checkbox"/> Boys' or Girls' Club |
| <input type="checkbox"/> Cemetery (private or public) | <input type="checkbox"/> Red Cross | <input type="checkbox"/> Agricultural or Farm Club |
| <input type="checkbox"/> Veterans' organization | <input type="checkbox"/> Hospital or sanitarium | <input type="checkbox"/> Animal cruelty prevention |
| <input type="checkbox"/> Museum | <input type="checkbox"/> Habitat for Humanity | <input type="checkbox"/> College alumni association |
| <input type="checkbox"/> Historical foundation/association | <input type="checkbox"/> Other (<i>specify</i>): _____ | |

1-2. Exemption in Loudoun County is requested for –

- ☐ Real Property ☐ Personal Property

1-3. Exemption Category Requested: ☐ Religious ☐ Charitable ☐ Patriotic ☐ Historical

☐ Benevolent ☐ Cultural/Educational ☐ Public Park or Playground/Recreational

☐ Other (*specify*): _____

1-4. When was the Applicant organization first established? _____

1-5. When did/will the Applicant begin operations in Loudoun County? _____

1-6. What is the Applicant's federal tax designation? (*Circle one*)

501(c)(3) 501(c)(4) 501(c)(6) 501(c)(7) Other: 501(c)(____) (please insert #)

1-7. What is the Applicant organization's purpose?

1-8. Briefly describe the activities or services provided by the Applicant organization:

1-9. Does the Applicant organization engage in any activities unrelated to the purpose for which it was established? (Please describe)

1-10. Describe how funds received by the Applicant organization are used.

1-11. Does the Applicant organization currently own any real estate, tangible personal property, or vehicles located in Loudoun County or, as to vehicles and personal property, located elsewhere that it intends to move into Loudoun County? ☐ Yes ☐ No

If yes, please provide a detailed list (below or on an attached sheet) of all property including a brief description, acquisition date, and acquisition cost. For real estate, please include the parcel identification number(s) (PIN), provide a copy of the assessment summary from the Loudoun County

website, www.loudoun.gov, and state the total square footage of the space used by the organization.
For vehicles, please include the vehicle identification number (VIN), vehicle make, and vehicle model.

REAL ESTATE

Description/Location	Acreage	PIN	Date Acquired	Purchase Price

VEHICLES

Year/Make	Model	VIN	Date Acquired	Purchase Price

OTHER PERSONAL PROPERTY

Description	Date Acquired	Purchase Price

Itemized Listing Attached? ☐ Yes

☐ No (please explain) _____

1-12. Describe how the property is used:

SECTION II – SCOPE of REVIEW WORKSHEET
(to be completed by ALL APPLICANTS for LOCAL EXEMPTION)

2-1. Real Property Exemptions

<i>Total Assessed Value of Land and Improvements for which an exemption is sought (where applicable, please provide <u>both</u> the fair market and use value assessment):</i>	(A) \$ _____ (FMV)
	\$ _____ (USE)
<i>Total Taxes Levied on the Land and Improvements for which an exemption is sought (where applicable, please provide the tax levied based on fair market value and the tax levied based on use value):</i>	(B) \$ _____ (FMV)
	\$ _____ (USE)

IF the amount in Box 2-1(A) is equal to or greater than \$2,000,000

OR

IF the amount in Box 2-1(B) is equal to or greater than \$25,000

THEN

COMPLETE THE REMAINDER of this APPLICATION

OTHERWISE, COMPLETE ONLY SECTIONS III, V and VI

2-2. Personal Property Exemptions

<i>Total Assessed Value of Personal Property for which an exemption is sought:</i>	(A) \$ _____ (FMV)
<i>Total Taxes Levied on the Personal Property for which an exemption is sought:</i>	(B) \$ _____ (FMV)

IF the amount in Box 2-2(A) is equal to or greater than \$250,000

OR

IF the amount in Box 2-2(B) is equal to or greater than \$10,000

COMPLETE THE REMAINDER of this APPLICATION

OTHERWISE, COMPLETE ONLY SECTIONS III, V and VI

SECTION III – to be completed by ALL APPLICANTS for LOCAL EXEMPTION

- 3-1. From what source(s) does the Applicant receive funds or other support for its activities?
(Check all that apply, and provide amount received in prior year)

SOURCE		AMOUNT (\$)
<input type="checkbox"/>	Federal government	
<input type="checkbox"/>	State government	
<input type="checkbox"/>	Local government	
<input type="checkbox"/>	Private foundations	
<input type="checkbox"/>	Educational institutions	
<input type="checkbox"/>	Other non-governmental organizations	

SOURCE		AMOUNT (\$)
<input type="checkbox"/>	Cash donations from individuals	
<input type="checkbox"/>	In-kind contributions from individuals	
<input type="checkbox"/>	Other (describe)	
<input type="checkbox"/>		
<input type="checkbox"/>		

- 3-2. On the supplemental sheets provided, please furnish the following information:

- (A) The names and mailing addresses of the Applicant's officers, directors, members, trustees or partners, as applicable.
- (B) The salaries or other compensation, if any, paid to the Applicant's officers and directors.
- (C) The salaries and other compensation received by the Applicant's 3 highest-paid employees.

SECTION IV – DESIGNATED APPLICANTS for LOCAL EXEMPTION ONLY (see SECTION II, above)

- 4-1. Please provide the following fiscal impact information for the most recent fiscal year period:
- a. Total number of persons employed by the Applicant
 - b. Number of employees residing in Loudoun County
 - c. Place of residence of other employees
 - d. Average annual income (all employees)
 - e. Average annual income (employees residing in Loudoun County)
 - f. Actual contributions by the Applicant for Loudoun County-related public facilities, improvements or other needs
 - g. Actual contributions by the Applicant in the nature of services or resources provided in Loudoun County

FISCAL YEAR: _____

4-2. Please provide the following Community Impact information:

- a. Describe the extent to which services provided by the Applicant directly benefit Loudoun residents.
- b. Identify existing services (or future planned services) offered by the Applicant that are similar to those already offered by existing for-profit organizations in Loudoun County.
- c. Identify existing services (or future planned services) offered by the Applicant that are similar to those already offered by Loudoun County government and specify the County departments/agencies providing those services.
- d. Identify existing services (or future planned services) offered by the Applicant that are similar to those already offered by existing non-profit organizations in the County. Please identify those existing non-profit organizations.

4-3. The standard in the Washington D. C. Metro Region (3-year average) for directors' compensation (salary and benefits) for similar non-profit organizations is:

4-4. The standard in the Washington D. C. Metro Region (3-year average) for officers' compensation (salary and benefits) for similar non-profit organizations is:

4-5. The standard in the Washington D. C. Metro Region (3-year average) for compensation (salary and benefits) received by the 3 highest-paid employees for similar non-profit organizations is:

4-6. If not specifically identified in the financial statements provided with this application, please state the annual amount spent by the Applicant during the preceding 2 fiscal years for the following purposes:

	Fiscal Year _____	Fiscal Year _____
Marketing or Promotion	\$ _____	\$ _____
Government Relations	\$ _____	\$ _____

4-7. Please provide the following documents with this Application. If any requested document is not available, please identify the document and provide a brief explanation.

- a. Certified true copies of federal tax filings (Forms 990/990T) for two prior years
- b. Financial statements for two prior years, certified (notarized) as true, complete and accurate

SECTION V – to be completed by ALL APPLICANTS

5-1. Please provide a copy of each of the following documents* with this Application. If any requested document is not available, please identify the document and provide a brief explanation.

**Unincorporated churches which do not have Articles of Incorporation, an IRS determination letter, or Federal tax returns, are asked to supply as much documentation as is available to confirm the establishment of a church which holds regularly scheduled and on-going worship services and provides charitable services for the community.*

A	IRS Exemption Determination Letter
B	Certificate of Good Standing from the State Corporation Commission
C	Mission Statement, if any
D	Articles of Incorporation or Organization, and any amendments thereto
E	Bylaws or Constitution, and any amendments thereto
F	Admission, membership and/or employment application(s), if any
G	Resolution, minutes or other evidence of action by the Applicant organization that authorizes the filing of this application.
H	Pamphlets, brochures, weekly bulletins, annual reports, newsletters, course catalogs, tuition/fee schedules, certifications or accreditations, visitor or new member information packets and any other promotional literature that describes the religious, charitable, patriotic, historical, benevolent, cultural, educational or recreational purpose of the Applicant organization.
I	Current alcoholic beverage license issued by the Virginia Alcoholic Beverage Control Board for use on the property, if applicable

Please note: You may be asked to provide additional information for clarification.

5-2. The space below is provided for any additional comments or remarks the Applicant desires to make. If the comment pertains to a particular request for information contained in the Application, please reference the applicable question number.

SECTION VI – to be completed by ALL APPLICANTS

This Application is submitted on behalf of the Applicant Organization by –

Name: _____

Title: _____

Date: _____

STATE OF VIRGINIA
COUNTY OF LOUDOUN

I, _____ (Name), as _____ (Title) of
_____ (Name of Organization) hereby certify that:

(please initial in the space provided)

- _____ (a) I have read this Application and know the contents thereof;
- _____ (b) the organization does not have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex or national origin;
- _____ (c) the organization is current in all its obligations to the County;
- _____ (d) the organization is in compliance with all County ordinances and regulations;
- _____ (e) no services provided by the organization benefit or inure to the benefit of one individual or particular individuals;
- _____ (f) the information provided in this Application (*including all financial statements and fiscal analyses, if any*) is true, complete and accurate to the best of my knowledge and belief; and
- _____ (g) I am authorized to submit this Application on behalf of the organization.

_____ (Signature of Officer)

Subscribed, sworn to and acknowledged before me, in person, in my jurisdiction aforesaid on
_____, 20_____.

_____, Notary Public

My commission expires:
